



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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J. TYLER McCAULEY
AUDITOR-CONTROLLER

August 17, 2006

Ms. Paula Higashi
Executive Director
Commission on State Mandates
900 Ninth Street, Suite 300
Sacramento, California 95814

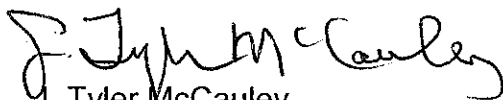
Dear Ms. Higashi:

**Los Angeles County's Review
Proposed Parameters & Guidelines [Ps&Gs] Amendments
Peace Officers Procedural Bill of Rights [POBOR] Program**

We herein submit our review of the proposed amendments to the subject Ps&Gs which would permit claiming POBOR's costs using a 'reasonable reimbursement methodology', effective July 1, 2005.

Leonard Kaye of my staff is available at (213) 974-8564 to answer questions you may have concerning this submission.

Very truly yours,


J. Tyler McCauley
Auditor-Controller

JTM:CY:LK
Enclosures

**Los Angeles County's Review
Proposed Parameters & Guidelines [Ps&Gs] Amendments
Peace Officers Procedural Bill of Rights [POBOR] Program**

The County of Los Angeles [County] has reviewed proposed amendments to the subject Ps&Gs, which would permit claiming POBOR's costs using a 'reasonable reimbursement methodology', effective July 1, 2005.

The County supports the California State Association of Counties [CSAC] proposal to reimburse local agencies \$528 for each peace officer employed on January 1st of the claim year, with annual adjustments based on the Implicit Price Deflator. Using this \$528 rate, the County has computed, on Schedule 1 [attached], reimbursements of \$9,185,088 for a sample of 19 jurisdictions claiming costs incurred during the period July 1 2001 through June 30, 2005. These computed reimbursements were 19% more than those costs actually claimed.

Schedule 2 [attached] uses a reimbursement rate of \$300 per officer for the [above] sample and indicates that these computed reimbursements were 32% less than those costs actually claimed.

Schedule 3 [attached] uses a reimbursement rate of \$100 per officer and also uses case costs, which vary by jurisdiction [as specified in the County's June 15, 2006 filing with the Commission on State Mandates]. Here, the computed reimbursements were 10% less than those costs actually claimed. Of the nineteen jurisdictions in the sample, nine computed reimbursements were greater than those actually claimed and nine were less than those claimed --- and one was similar to the amount claimed, showing zero variance.

Accordingly, a reimbursement rate approximating \$528 per officer would suffice. In the alternative, an entity-specific reimbursement formula based on a jurisdiction's caseload as well as officers, like the one detailed in the County's filing of June 15, 2006, would also approximate claimants' actual costs.

State Department of Finance

The State Department of Finance [Finance], in their August 4, 2006 letter filed with the Commission in this matter, indicates their preference for an

entity-specific reimbursement formula. On page 1, Tom Dithridge, Program Budget Manager, states:

“We support a rate per peace officer adjusted for inflation, but recommend entity specific rates given the significant variance in cost factors among local entities. Entity specific rates of reimbursement would be more equitable for the claiming agencies and the state while simplifying the State Controller’s Office [Controller] audit processes.”

Finance maintains that each entity should be audited by the State Controller’s Office in order to determine that entity’s allowable costs and base reimbursement rate. Mr. Dithridge, on page 2 of his letter, then recommends “incorporating an entity specific per officer reimbursement rate rather than requiring claimants to continue submitting cost-based claims in the future”.

However, auditing all POBOR’s claims could take considerable time. As [indicated on Schedule 8 [attached]] 803 claims have been filed to recover POBOR’s costs incurred during the period July 1, 2001 through June 30, 2005. Moreover, reviewing the 48,700 POBOR’s cases completed during this period would be a formidable and expensive task.

Instead, an entity specific rate could be developed which reflects the POBOR’s cases historically filed by a jurisdiction as well as the number of officers employed by that jurisdiction. Such a methodology was set forth in County’s June 15, 2006 filing with the Commission.

State Controller’s Office

On August 4, 2006, Michael Carter, Chief Operating Officer of the State Controller’s Office wrote to the Commission and indicated his objection to the County’s time study used in the County’s ‘reasonable reimbursement methodology. For example, on page 2 of his letter, he objected to the County’s standard time of 12 hours for completing a small ‘unit’ POBOR’s case. He claimed that the time should be 2.29 hours. We disagree.

County staff met with the State Controller’s Office [SCO] auditors on August 2, 2006 and reviewed SCO’s findings, including SCO’s determination that only 2.29 hours per case was reimbursable.

Schedule 4 [attached] was prepared by the County to analyze SCO's computation of allowable [reimbursable] time for each sampled POBOR's case. Here, allowable time included 511 minutes to review the case, 1,230 minutes to conduct a case investigation and 180 minutes to review the complaint or adverse comment.

The County noted that 1,230 minutes or 64% of the total of 1,921 minutes allowed by SCO was for conducting a case investigation. This allowance of investigation time was unexpected. Previously, SCO had indicated that case investigation costs were not reimbursable. The County concurs with SCO's current conclusion that some investigation time is reimbursable.

Review of SCO's audit work-papers also revealed that SCO auditors concluded that some time entries on the logs were for allowable activities but were not properly measured. Here the entire time entry was reduced to zero. Schedule 5 [attached] reflects SCO's determinations that 1,866 minutes of otherwise reimbursable time was measured improperly. County staff are now collaborating with SCO staff to develop mutually acceptable measurement techniques.

It should be noted that SCO auditors denied reimbursement for 4 of the 18 POBOR's cases sampled because these cases involved a motor vehicle incident and so were deemed to be not reimbursable. The County disagrees and maintains that such time logs indicate that little [but not no] time was spent on these cases. In this regard, Schedule 6 [attached] indicates that all 18 cases required reimbursable time.

The four cases involving a motor vehicle incident [case numbers 1,5,9, and 11] are deleted in Schedule 7 [attached]. Here, the total number of minutes and cases in Schedule 6, which includes motor vehicle incidents, is reduced from 12,462 minutes and 18 cases to 11,690 minutes and 14 cases, as depicted in Schedule 7. As a result, the reimbursable time per case actually goes up to 835 minutes [in Schedule 7], when motor vehicle accidents are excluded, from 692 minutes per case [in Schedule 6]. However, County staff decided to use the more conservative estimate of 692 minutes or 12 hours per case in approximating actual costs because 12 hours per case is supported by actual time log entries.

The County therefore maintains that its proposed 'reasonable reimbursement methodology' is based on conservative assumptions as well as the collective judgments of 803 claimants who actually perform POBOR's duties.

Schedule 8 [attached] is included here to identify the types of costs claimed by 803 claimants. Schedule 9 [attached] reconciles the types of costs claimed with the County's 'reasonable reimbursement methodology' formula results.

Finally, it should be noted that in Michael Carter's [State Controller's Office] August 4, 2006 letter to the Commission, he indicated that "... as much as 75% of the \$528 [CSAC] rate may be for activities not reimbursable under POBOR". Put another way, 25% or more of the \$528 rate is for activities reimbursable under POBOR. Put this way, the County agrees.

**Schedule 1 [\$528 per Officer]
Reasonable Reimbursement Methodology [RRM] Costs for 19 POBOR's Claimants**

Fiscal Year	Study Ref. # Claimant	Claimed Amount [1]	RRM Costs			Variance		
			Officer Costs [2]	Unit Case Costs	Ext. Case Costs	Total RRM Costs	RRM Less Claimed Costs	Percent Variance
2001-02	139 Carlsbad City	\$19,774	\$50,688			\$50,688	\$30,914	156%
	156 Newport Beach City	\$25,097	\$72,864			\$72,864	\$47,767	190%
	171 Fullerton City	\$36,870	\$80,784			\$80,784	\$43,914	119%
	228 Modesto City	\$346,749	\$136,752			\$136,752	-\$209,997	-61%
	236 Riverside County	\$774,303	\$719,664			\$719,664	-\$54,639	-7%
2002-03	99 Santa Maria City	\$13,663	\$46,464			\$46,464	\$32,801	240%
	163 Southgate City	\$56,352	\$49,104			\$49,104	-\$7,248	-13%
	209 Orange County	\$513,312	\$859,056			\$859,056	\$345,744	67%
	212 Oakland City	\$1,172,862	\$394,416			\$394,416	-\$778,446	-66%
	215 Los Angeles County	\$3,024,114	\$4,634,784			\$4,634,784	\$1,610,670	53%
2003-04	153 Placer County	\$42,560	\$117,744			\$117,744	\$75,184	177%
	170 Monterey County	\$70,989	\$202,752			\$202,752	\$131,763	186%
	178 Tulare County	\$91,368	\$314,688			\$314,688	\$223,320	244%
	199 San Bernardino County	\$575,930	\$838,464			\$838,464	\$262,534	46%
2004-05	155 Palo Alto City	\$27,823	\$50,688			\$50,688	\$22,865	82%
	187 Garden Grove City	\$74,268	\$83,952			\$83,952	\$9,684	13%
	207 Glendale City	\$232,607	\$121,440			\$121,440	-\$111,167	-48%
	270 Santa Clara County	\$270,774	\$302,016			\$302,016	\$31,242	12%
	213 Inglewood City	\$338,790	\$108,768			\$108,768	-\$230,022	-68%
	Total	\$7,708,205	\$9,185,088	\$0	\$0	\$9,185,088	\$1,476,883	19%

Notes

- [1] Source: State Controller's Office Resorted Claim Schedules 11-14, for each of four fiscal years, in County's 6/15/06 filing.
 [2] Derived by multiplying \$528 times the number of peace officers listed in Schedule 15, in County's 6/15/06 filing.

Schedule 2 [\$300 per Officer]
Reasonable Reimbursement Methodology [RRM] Costs for 19 POBOR's Claimants

Fiscal Year	Study Ref. # Claimant	Claimed Amount [1]	RRM Costs			Total RRM Costs			Variance		Percent Variance
			Officer Costs [2]	Unit Case Costs	Ext. Case Costs	Costs	Costs	Costs	RRM Less Claimed Costs	Costs	
2001-02	139 Carlsbad City	\$19,774	\$28,800				\$28,800		\$9,026		46%
	156 Newport Beach City	\$25,097	\$41,400				\$41,400		\$16,303		65%
	171 Fullerton City	\$36,870	\$45,900				\$45,900		\$9,030		24%
	228 Modesto City	\$346,749	\$77,700				\$77,700		-\$269,049		-78%
	236 Riverside County	\$774,303	\$408,900				\$408,900		-\$365,403		-47%
2002-03	99 Santa Maria City	\$13,663	\$26,400				\$26,400		\$12,737		93%
	163 Southgate City	\$56,352	\$27,900				\$27,900		-\$28,452		-50%
	209 Orange County	\$513,312	\$488,100				\$488,100		-\$25,212		-5%
	212 Oakland City	\$1,172,862	\$224,100				\$224,100		-\$948,762		-81%
	215 Los Angeles County	\$3,024,114	\$2,633,400				\$2,633,400		-\$390,714		-13%
2003-04	153 Placer County	\$42,560	\$66,900				\$66,900		\$24,340		57%
	170 Monterey County	\$70,989	\$115,200				\$115,200		\$44,211		62%
	178 Tulare County	\$91,368	\$178,800				\$178,800		\$87,432		96%
	199 San Bernardino County	\$575,930	\$476,400				\$476,400		-\$99,530		-17%
2004-05	155 Palo Alto City	\$27,823	\$28,800				\$28,800		\$977		4%
	187 Garden Grove City	\$74,268	\$47,700				\$47,700		-\$26,568		-36%
	207 Glendale City	\$232,607	\$69,000				\$69,000		-\$163,607		-70%
	270 Santa Clara County	\$270,774	\$171,600				\$171,600		-\$99,174		-37%
	213 Inglewood City	\$336,790	\$61,800				\$61,800		-\$276,990		-82%
Total		\$7,708,205	\$5,218,800	\$0	\$0	\$0	\$5,218,800		-\$2,489,405		-32%

Notes

- [1] Source: State Controller's Office Resorted Claim Schedules 11-14, for each of four fiscal years, in County's 6/15/06 filing.
[2] Derived by multiplying \$300 times the number of peace officers listed in Schedule 15, in County's 6/15/06 filing.

Schedule 3
Reasonable Reimbursement Methodology [RRM] Costs for 19 POBOR's Claimants

Fiscal Year	Study Ref. # Claimant	Claimed Amount [1]	RRM Costs			Total RRM Costs			Variance		Percent Variance
			Officer Costs [2]	Unit Case Costs [3]	Ext. Case Costs [4]	Officer Costs [2]	Unit Case Costs [3]	Ext. Case Costs [4]	RRM Less Claimed Costs	RRM Less Claimed Costs	
2001-02	139 Carlsbad City	\$19,774	\$9,600	\$7,560	\$0	\$9,600	\$7,560	\$0	-\$2,614	-\$2,614	-13%
	156 Newport Beach City	\$25,097	\$13,800	\$14,280	\$19,440	\$13,800	\$14,280	\$19,440	\$22,423	\$22,423	89%
	171 Fullerton City	\$36,870	\$15,300	\$21,000	\$19,440	\$15,300	\$21,000	\$19,440	\$18,870	\$18,870	51%
	228 Modesto City	\$346,749	\$25,900	\$112,560	\$136,080	\$25,900	\$112,560	\$136,080	-\$72,209	-\$72,209	-21%
	236 Riverside County	\$774,303	\$136,300	\$313,320	\$398,520	\$136,300	\$313,320	\$398,520	\$73,837	\$73,837	10%
2002-03	99 Santa Maria City	\$13,663	\$8,800	\$6,720	\$0	\$8,800	\$6,720	\$0	\$1,857	\$1,857	14%
	163 Southgate City	\$56,352	\$9,300	\$14,280	\$9,720	\$9,300	\$14,280	\$9,720	-\$23,052	-\$23,052	-41%
	209 Orange County	\$513,312	\$162,700	\$168,840	\$213,840	\$162,700	\$168,840	\$213,840	\$32,068	\$32,068	6%
	212 Oakland City	\$1,172,862	\$74,700	\$233,520	\$291,600	\$74,700	\$233,520	\$291,600	-\$573,042	-\$573,042	-49%
	215 Los Angeles County	\$3,024,114	\$877,800	\$792,120	\$1,010,880	\$877,800	\$792,120	\$1,010,880	-\$343,314	-\$343,314	-11%
2003-04	153 Placer County	\$42,560	\$22,300	\$23,520	\$19,440	\$22,300	\$23,520	\$19,440	\$22,700	\$22,700	53%
	170 Monterey County	\$70,989	\$38,400	\$41,160	\$48,600	\$38,400	\$41,160	\$48,600	\$57,171	\$57,171	81%
	178 Tulare County	\$91,368	\$59,600	\$15,120	\$9,720	\$59,600	\$15,120	\$9,720	-\$6,928	-\$6,928	-8%
	199 San Bernardino County	\$575,930	\$158,800	\$295,680	\$379,080	\$158,800	\$295,680	\$379,080	\$257,630	\$257,630	45%
	208 Los Angeles City [5]										
2004-05	155 Palo Alto City	\$27,823	\$9,600	\$10,920	\$9,720	\$9,600	\$10,920	\$9,720	\$2,417	\$2,417	9%
	187 Garden Grove City	\$74,268	\$15,900	\$29,400	\$29,160	\$15,900	\$29,400	\$29,160	\$192	\$192	0%
	207 Glendale City	\$232,607	\$23,000	\$51,240	\$58,320	\$23,000	\$51,240	\$58,320	-\$100,047	-\$100,047	-43%
	270 Santa Clara County	\$270,774	\$57,200	\$45,360	\$58,320	\$57,200	\$45,360	\$58,320	-\$109,894	-\$109,894	-41%
	213 Inglewood City	\$338,790	\$20,600	\$127,680	\$155,520	\$20,600	\$127,680	\$155,520	-\$34,990	-\$34,990	-10%
	Total	\$7,708,205	\$1,739,600	\$2,324,280	\$2,867,400	\$1,739,600	\$2,324,280	\$2,867,400	-\$776,925	-\$776,925	-10%

Notes

- [1] Source: State Controller's Office Resorted Claim Schedules 11-14, for each of four fiscal years, attached in County's 6/15/06 filing.
- [2] Derived by multiplying \$100 times the number of peace officers listed for each jurisdiction in Schedule 15, in County's 6/15/06 filing.
- [3] Derived by multiplying a productive hourly rate of \$70, which includes salaries, benefits and indirect costs, times a standard time of 12 hours for each unit case, times the number of completed cases by jurisdiction reported on Schedules 11-14, less the number of extended cases, assumed to be one for each of 10 reported cases.
- [4] Derived by multiplying a productive hourly rate of \$60, which includes salaries, benefits and indirect costs, times a standard time of 162 hours for each extended case case, times the number of extended cases by jurisdiction, assumed to be one for each of 10 reported cases.
- [5] Claimant with - \$7,348,745 variance removed from this schedule.

Schedule 4 - POBOR's Time Study
State Controller's Office Allowance of Time Recorded on County's Logs

SCO Allowed Activities		Cases Number (1) TABLE 1																		
		Adverse Unit	Pamoke Stn	Pico Rivera Stn	Wine Country Det (Cn)	Pittches Det Ctr No.	Pico Rivera Stn	Court Serv. West	San Dimas Stn	San Dimas Stn	Pico Rivera Stn	Lakewood Stn	Lakewood Stn	Safe Street Bu	Court Services West	Lakewood Stn	Norwalk Stn	Lancaster Stn	Totals	
Review of the case (2)		0	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	511
Conduct a case investigation (3)		0	225	120	0	10	120	40	20	0	80	0	20	0	190	0	300	45	60	1,230
Review of the complaint or adverse comment (4)		0	0	0	0	0	60	120	0	0	0	0	0	0	0	0	0	0	0	180
Totals		0	225	121	0	30	240	160	140	0	125	0	80	0	205	60	300	105	130	1,921

Minutes per non-motor vehicle case
Hours per case

137
2,2869

Footnotes:

- (1) For each case number, the number of minutes recorded on the POBAR's Log to perform each of three types of reimbursable activities, are indicated below.
- (2) Review of the circumstances or documentation which led to initiating the POBAR's case [P's&G's, pages 3-4, 6-7].
- (3) Conduct of a POBAR's investigation including interrogating the officer and witnesses [SOD, page 13; P's&G's, pages 3-4]
- (4) Preparation and review of the complaint or adverse comments for the officer's review and signature; [P's&G's, pages 5-7]

Schedule 5 - POBOR's Time Study
State Controller's Office Allowable Activities, Measured Improperly

Allowed Activities,	Advocacy Unit	Palmdale Stn	Pico Rivera Stn	Wing Loma Det	Pitchess Det Ctr No.	Pico Rivera Stn	Court Serv West	San Dimas Stn	San Dimas Stn	Pico Rivera Stn	Lakeview Stn	Lakeview Stn	Lakeview Stn	Lakeview Stn	Lakeview Stn	Safe Street Bu	Court Services West	Lakeview Stn	Norwalk Stn	Lancaster Stn	Totals
Measured Improperly																					
Review of the case (1)	30	2	0	0	5	0	7	8	9	10	11	12	13	14	15	16	17	18			180
Conduct a case investigation (2)	90	420	0	0	16	0	300	480	0	0	0	200	0	0	60	0	0	0	0	0	1,566
Review of the complaint or adverse comment (3)	120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120
Totals	240	420	0	0	16	0	450	480	0	0	0	200	0	0	60	0	0	0	0	0	1866

Minutes per corrected case 267
Hours per case 4,4429

Footnotes:

- (1) Review of the circumstances or documentation which led to initiating the POBAR's case [P's&G's, pages 3-4, 6-7].
- (2) Conduct of a POBAR's investigation including interrogating the officer and witnesses [SOD, page 13; P's&G's, pages 3-4]
- (3) Preparation and review of the complaint or adverse comments for the officer's review and signature; [P's&G's, pages 5-7]



Schedule 7 - POBOR's Time Study Table
Los Angeles County's Officer Logs - Non-Motor Vehicle Cases

San Joaquin County's Criminal Log - Non-Motor Vehicle Cases																			
Activities	Cases Number (1)																		
	Advocacy Unit	Pasadena	Pico Rivera	Mira Loma	Pittsburg	Pico Rivera	Court Serv. West	San Dimas	San Dimas	Pico Rivera	Lakewood	Lakewood	Lakewood	Lakewood	Lakewood Safe Street Bu	Court Services West	Lakewood Norwalk	Lancaster	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	Totals
Review of the case (2)	30	60	91			75	150	120		285		60	110	60	245	180	150	60	1,676
Conduct a case investigation (3)	90	735	428			365	490	1820		140		435	160	197	445	960	254	145	6,664
Review of the complaint or adverse comment (4)	120	240	80			180	240	1500		180		30	60	100	240	210	50	120	3,350
Totals	240	1,035	599	0	0	620	880	3,440	0	605	0	525	330	357	930	1,350	454	325	11,690

Minutes per non-motor vehicle case 835
Hours per case 13.9167

Footnotes:

- (1) For non-motor vehicle cases, the number of minutes recorded on the POBAR's Log to perform each of three types of reimbursable activities are indicated above.
- (2) Review of the circumstances or documentation which led to initiating the POBAR's case [P's&G's, pages 3-4, 6-7].
- (3) Conduct of a POBAR's investigation including interrogating the officer and witnesses [SOD, page 13; P's&G's, pages 3-4]
- (4) Preparation and review of the complaint or adverse comments for the officer's review and signature; [P's&G's, pages 5-7]

Schedule 8

Summary of State Controller's Office (SCO) Data
POBOR's Claims: Fiscal Years 2001-02 - 2004-05

Fiscal Year (1)	Number Claims	(13) Claimed Amount at Beginning FY	(22) Cases InProcess at Beginning FY	(23) Cases Added during FY	(24) Completed or Closed during FY	(25) Cases InProcess End FY	(26) Administrative Activities	(27) Administrative Appel	(28) Interrogations	(29) Adverse Comment	(30) ICR	(31) Indirect Costs	Unallocated Costs: (13), (26),(31)
2001-02	205	\$36,547,698	2,310	14,103	13,951	7,799	\$3,264,607	\$3,081,559	\$16,597,991	\$7,681,738	N/A	\$108,678	\$5,830,125
2002-03	194	\$27,940,931	1,647	12,537	12,420	1,914	\$2,959,370	\$1,783,464	\$11,135,919	\$5,812,898	N/A	\$5,766,078	\$463,402
2003-04	208	\$36,106,086	1,310	12,161	12,270	1,184	\$2,000,997	\$1,736,591	\$9,449,592	\$11,695,110	N/A	\$8,080,140	\$3,167,658
2004-05	196	\$21,308,454	1,191	10,317	10,059	1,185	\$2,103,351	\$858,635	\$6,220,261	\$6,467,201	N/A	\$4,792,035	\$886,971
TOTAL	803	\$121,901,169	6,658	49,178	48,700	12,063	\$10,328,325	\$7,458,249	\$43,403,783	\$31,636,747	\$0	\$18,746,931	\$10,327,154

NOTE

[1] Source: See Schedule 11 for SCO 2001-02 data, Schedule 12 for SCO 2002-03 data, Schedule 13 for SCO 2003-04 data, and Schedule 14 for SCO 2004-05 data. Schedules referenced here are found in County's 6/15/06 filing.

Schedule 9

Summary of Claimed and RRM Costs for 2001-02 -- 2004-05 [1]

RRM Case Costs:

Unit Case Costs	\$36,817,200
Extended Case	<u>\$47,336,400</u>
Subtotal	<u>\$84,153,600</u>

Claimed Component Costs:

Interrogations	\$43,403,763
Adverse Comment	<u>\$31,636,747</u>
Subtotal	<u>\$75,040,510</u>

RRM Officer Costs:

Uniform Costs	<u>\$21,165,600</u>
Subtotal	<u>\$21,165,600</u>

Claimed Component Costs:

Administrative Activities	\$10,328,325
Administrative Appeal	<u>\$7,458,249</u>
Subtotal	<u>\$17,786,574</u>

RRM -- Other Costs:

Other Costs	<u>\$0</u>
Subtotal	<u>\$0</u>

Claimed -- Other Costs:

Indirect Costs	\$18,746,931
Unallocated Costs	<u>\$10,327,154</u>
Subtotal	<u>\$29,074,085</u>

RRM Costs

Total	<u>\$105,319,200</u>
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Claimed Costs

Total	<u>\$121,901,169</u>
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NOTES

- [1] See computations of RRM costs on Schedule 8 and summary of State Controller's Office claimed costs on Schedule 5. Schedules referenced here are found in County's 6/15/06 filing.



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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J. TYLER McCAULEY
AUDITOR-CONTROLLER

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Declaration of Leonard Kaye

Leonard Kaye makes the following declaration and statement under oath:

I, Leonard Kaye, SB 90 Coordinator, in and for the County of Los Angeles, am responsible for filing reconsiderations, test claims, reviews of State agency comments, Commission staff analysis, and for proposing parameters and guidelines (P's& G's) and amendments thereto, all for the complete and timely recovery of costs mandated by the State. Specifically, I have prepared the subject review of Ps&Gs amendments for the Peace Officers Procedural Bill of Rights Program.

I declare that it is my information and belief that the County's State mandated duties and costs in implementing the subject law require the County to provide new State-mandated services and thus incur costs which are, in my opinion, reimbursable "costs mandated by the State", as defined in Government Code section 17514:

" ' Costs mandated by the State' means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution."

I declare that I am personally conversant with the foregoing facts and if required, I could and would testify to the statements made herein.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own knowledge, except as to matters which are stated as information and belief, and as to those matters I believe them to be true.

8/17/06, Los Angeles, CA
Date and Place


Signature



J. TYLER McCAULEY
AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

DECLARATION OF SERVICE

STATE OF CALIFORNIA, County of Los Angeles:

Hasmik Yaghobyan states: I am and at all times herein mentioned have been a citizen of the United States and a resident of the County of Los Angeles, over the age of eighteen years and not a party to nor interested in the within action; that my business address is 603 Kenneth Hahn Hall of Administration, City of Los Angeles, County of Los Angeles, State of California;

That on the 17th day of August, 2006, I served the attached:

Documents: Los Angeles County's Review, Proposed Parameters and Guidelines [Ps&Gs] Amendments, Peace Officers Procedural Bill of Rights [POBOR] Program, including *a 1 page letter of J. Tyler McCauley dated 8/17/06, a 4 page narrative, a 9 page attachment, and a one page declaration of Leonard Kaye, now pending before the Commission on State Mandates.*

[X] By transmitting a PDF copy of the above document via e-mail to csminfo@csm.ca.gov, paula.higashi@csm.gov, and nancy.patton@csm.gov. By mailing original signed above documents to Commission's address: Ms. Paula Higashi, Executive Director; Commission on State Mandates; 900 Ninth Street, Suite 300; Sacramento, California 95814; and by Faxing above documents to Commission at [916] 445-0278.

That I am readily familiar with the business practice of the Los Angeles County for collection and processing of correspondence for mailing with the United States Postal Service; and that the correspondence would be deposited within the United States Postal Service that same day in the ordinary course of business. Said service was made at a place where there is delivery service by the United States mail and that there is a regular communication by mail between the place of mailing and the place so addressed.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 17th day of August, 2006 at Los Angeles, California.


Hasmik Yaghobyan